

CHAPTER NO. 118

HOUSE BILL NO. 1808

By Representative Rinks

Substituted for: Senate Bill No. 1753

By Senator Clabough

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 1 and Title 67, Chapter 5, relative to collection of unpaid taxes, licenses, fees, interest, penalties and amounts collectible by the commissioner of revenue.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1445(a), is amended by deleting the final sentence of the subsection.

SECTION 2. Tennessee Code Annotated, Section 67-1-1445, is further amended by adding the following new subsection:

(e) The provisions of this section shall only apply after the department has completed all administrative notices and actions under this part and the taxpayer has exhausted or not exercised the taxpayer's rights under part 18 of this chapter.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: April 28, 2003


JIMMY RAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES


JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 12th day of May 2003


PHIL BREDESEN, GOVERNOR